EMORD & ASSOCIATES, P.C.

1050 SEVENTEENTH STREET, N.W. SUITE 600 WASHINGTON, D.C. 20036

PHONE: (202) 466-6937 • FAX: (202) 466-6938 Web Site: www.emord.com E-MAIL: jemord@emord.com

August 18, 2004

Nancy T. Crane CFSAN, FDA 5100 Paint Branch Pkwy HFS-832 College Park, MD 20740

Re: Health Claim Petition — (1) Calcium may reduce the risk of kidney stones; (2) Calcium may reduce the risk of urinary stones; and (3) Calcium may reduce the risk of kidney stones and urinary stones; Docket No. 2004Q-0102

Dear Ms. Crane:

This correspondence is to notify you that Emord & Associates, P.C., and its attorneys are relocating to a new address effective August 20, 2004 from our current Burke, Virginia address. Please update your records accordingly and direct all future correspondence to the address indicated below:

Emord & Associates, P.C. 1800 Alexander Bell Drive Suite 200 Reston, VA 20191

In addition, please note that our telephone and telefax numbers will remain the same. Please feel free to contact us if you have any questions.

Sincerely,

Jønathan W. Emord

Claudia A. Lewis-Eng

Andrea G. Ferrenz

Kathryn E. Balmford

Karl M. Nobert